

110TH CONGRESS  
1ST SESSION

# H. R. 666

To amend the Internal Revenue Code of 1986 to require that amounts paid for employer-provided coverage under accident or health plans be included on W-2 Forms.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 24, 2007

Mr. COOPER introduced the following bill; which was referred to the  
Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to require that amounts paid for employer-provided coverage under accident or health plans be included on W-2 Forms.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Healthcare Disclosure  
5       Act of 2007”.

1 **SEC. 2. AMOUNTS PAID FOR EMPLOYER-PROVIDED COV-**  
2 **ERAGE UNDER ACCIDENT OR HEALTH PLANS**  
3 **INCLUDED ON W-2 FORMS.**

4 (a) IN GENERAL.—Subsection (a) of section 6051 of  
5 the Internal Revenue Code of 1986 (relating to receipts  
6 for employees) is amended by striking “and” at the end  
7 of paragraph (12), by striking the period at the end of  
8 paragraph (13) and inserting “, and”, and by inserting  
9 after paragraph (13) the following new paragraph:

10 “(14) the total amount paid for coverage under  
11 an accident or health plan (determined under section  
12 4980B(f)(4)) which is excludable from gross income  
13 under section 106.”.

14 (b) EFFECTIVE DATE.—The amendments made by  
15 this section shall apply to taxable years beginning after  
16 December 31, 2006.

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